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(71) Applicant (for all designated States except US): **HANMI PHARM. CO., LTD.** [KR/KR]; #893-5, Hajeo-ri, Paltan-myeon, Hwaseong-gun, 445-910 Kyungki-do (KR).

(72) Inventors; and

(75) Inventors/Applicants (for US only): **LEE, Jaeheon** [KR/KR]; Sangrok Apt. 611-1201, #1028, Poongdukcheon-ri, Suji-eup, 449-840 Yongin-si, Kyungki-do (KR). **HA, Taehee** [KR/KR]; Sinnamusil 512-1504, #964-5, Youngtong-dong, Paldal-gu, 442-470 Suwon-si, Kyungki-do (KR). **PARK, Chulhyun** [KR/KR];

Hansoljugong 5-danji 511-1005, Jeongja-dong, Bundang-gu, 463-911 Seongnam-si, Kyungki-do (KR). **LEE, Hoechul** [KR/KR]; Sinjeongmaeul 1-danji 111-1504, #1065, Poongdukcheon-ri, Suji-eup, 449-840 Yongin-si, Kyungki-do (KR). **LEE, Gwansun** [KR/KR]; Keukdong Apt. 2-806, Karak-dong, Songpa-gu, 138-160 Seoul (KR). **CHANG, Youngkil** [KR/KR]; #34-4, Samjeon-dong, Songpa-gu, 138-180 Seoul (KR).

(74) Agents: **JANG, Seongku** et al.; 17th Fl., KEC Building, #275-7 Yangjae-dong, Seocho-ku, 137-130 Seoul (KR).

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(54) Title: **PROCESS FOR THE PREPARATION OF SIMVASTATIN**

(57) Abstract: Highly pure simvastatin can be prepared economically in a high yield using the method comprising the steps of treating lovastatin with potassium hydroxide dissolved in a mixture of water and methanol to obtain a triol acid; re-lactonizing the triol acid, and protecting the hydroxy group on the lactone ring; and acylating the resulting compound with 2,2-dimethylbutyryl chloride or 2,2-dimethylbutyryl bromide in the presence of an acylation catalyst in an organic solvent, followed by removing the silyl protecting group on the lactone ring to obtain simvastatin.

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